

(Read Instructions Before Completing)

FOR OFFICE USE ONLY <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px;"></div> <div style="border: 1px solid black; width: 60px; height: 20px; margin: 5px;"></div>	1	STATE TAXPAYER IDENTIFIER:																											
	2	LEGAL BUSINESS NAME:																											
	3	TYPE OF LICENSE: (Check One) <input type="checkbox"/> WHOLESALE <input type="checkbox"/> RETAIL <input type="checkbox"/> MANUFACTURER <input type="checkbox"/> IMPORTER																											
	4	WHEN DID OR WILL YOU START SELLING TOBACCO PRODUCTS?																											
	5	KIND OF BUSINESS ENGAGED IN																											
IF YOU ARE APPLYING FOR A WHOLESALE LICENSE, COMPLETE THE REMAINING QUESTIONS																													
	6	WHAT WERE YOUR GROSS SALES OF TAXABLE CIGARS, CIGARETTES AND LOOSE OR SMOKELESS TOBACCO FOR THE PAST YEAR? \$ _____																											
	7	DO YOU NOW OR DO YOU PLAN TO AFFIX THE CIGARETTE EXCISE STAMP? <input type="checkbox"/> YES <input type="checkbox"/> NO																											
	8	DOES THE PERSON MAKING APPLICATION HOLD A RETAIL CIGAR, CIGARETTE OR LOOSE AND SMOKELESS TOBACCO LICENSE? <input type="checkbox"/> YES <input type="checkbox"/> NO (If "YES", list name of retail business and retail license number)																											
	9	STI NUMBER RETAIL BUSINESS NAME TOBACCO LICENSE NUMBER																											
	10	LIST ALL THE EMPLOYEES OF YOUR BUSINESS AND INDICATE THEIR POSITION AND SOCIAL SECURITY NUMBER <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">NAME</th> <th style="width: 25%; text-align: center;">TITLE</th> <th style="width: 25%; text-align: center;">SOCIAL SECURITY NO.</th> </tr> </thead> <tbody> <tr><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table>	NAME	TITLE	SOCIAL SECURITY NO.	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
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THIS APPLICATION HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE IS TRUE AND CORRECT.																													
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**STATE OF GEORGIA
DEPARTMENT OF REVENUE**

INSTRUCTIONS FOR COMPLETION OF THE TOBACCO LICENSE APPLICATION (CRF-008)

Use this form to apply for a Tobacco License. Every person, firm, or corporation desiring to engage in or conduct the business of manufacturing, purchasing, selling, consigning, vending, dealing in, or distributing cigars, cigarettes or loose and smokeless tobacco in the State of Georgia is required to obtain a Tobacco License. No person shall hold a wholesale license and a retail license at the same time.

TYPE OR PRINT IN INK – DO NOT USE PENCIL

A: INSTRUCTIONS FOR COMPLETING:

Line 1 - Enter your Georgia State Taxpayer Identifier. (If you do not have one, leave blank.)

Line 2 - Enter the name under which your business is legally registered with the Secretary of State. If your business is not registered, then enter the name under which your business owns property or acquires debt. If the business is a partnership, the legal name is the partnership name. In the case of a sole proprietorship, the legal name is the individual owner of the business.

Line 3 - Check the type of license for which you are applying.

Line 4 - Enter the date (MMDDYYYY) you began or will begin selling tobacco products.

Line 5 - Describe the type of business you are engaged in, i.e., grocery store, newsstand, pipe and tobacco store, convenience store, etc.

Complete Line 6 –10 only if you are applying for a wholesale tobacco license.

Line 6 - Enter the amount of your gross tobacco sales for the past fiscal year. If new business, enter zero (0).

Line 7 - Check "yes" or "no" in spaces provided.

Line 8 - Check "yes" or "no" in spaces provided.

Line 9 - If "yes" answered in Line 8, provide the Georgia State Taxpayer Identifier, legal business name, and the tobacco license number of the retail business.

Line 10 - List all persons you employ in this business and their respective positions. For each manufacturer's representative and wholesaler salesman, you must also complete an Application for Tobacco Permit – ATT-12.

B: INSTRUCTIONS FOR SIGNING:

This application must be signed by the owner, a partner, or an authorized officer of the corporation.

C: INSTRUCTIONS FOR PAYMENT:

There is no registration or license fee for a retail tobacco license. The annual license fee for a wholesale distributor, manufacturer or importer of cigars, cigarettes or loose and smokeless tobacco is \$50.00 except that for a person commencing business for the first time, the first year license fee is \$250.00. A cashier's check, money order, or a certified check for the appropriate fee must be made payable to the GEORGIA REVENUE COLLECTION ACCOUNT. Georgia law stipulates that taxes and fees shall be paid in lawful money of the U.S. and be free of any expense to Georgia. Georgia law stipulates that a wholesale distributor, manufacturer and importer license for tobacco expires June 30 of each year, unless sooner cancelled or revoked, and that such license must be renewed annually.

If applying for a wholesale tobacco license, a surety bond must be posted in the amount of \$1,000.00 for each \$100,000.00 or part thereof of gross sales of taxable tobacco products, but in an amount not less than \$1,000.00. The bond amount for the initial license year shall be \$5,000.00. The bond amount for a manufacturer or importer shall be \$5,000.00. Submit the completed Cigar, Cigarette And Loose and Smokeless Tobacco Manufacturer, Importer, Distributor License Performance and Tax Liability Bond – Form ATT-20 with this application.

D: INSTRUCTIONS FOR MAILING AND REQUESTING INFORMATION:

The taxpayer should retain a copy of this application for his file and for inspection by the Revenue Commissioner or his Agents. Mail the original to the applicable address shown below. Call or write if you have any questions or need assistance in completing the Application.

RETAIL APPLICANTS

Georgia Department of Revenue
Registration Unit
P. O. Box 49512
Atlanta, Georgia 30359-1512
(404) 417-4490

WHOLESALE/MANUFACTURER/IMPORTER APPLICANTS

Georgia Department of Revenue
Alcohol & Tobacco Division
P. O. Box 49728
Atlanta, Georgia 30359
(404) 417-4870

THE PROCESSING OF THIS APPLICATION WILL BE DELAYED UNLESS IT IS PROPERLY SIGNED, COMPLETE INFORMATION IS FURNISHED, AND APPLICABLE QUESTIONS ARE ANSWERED.